

Shipping.
FOR LONDON.
The British barque
"CHILLINGHAM"
has room for 850 tons measure-
ment cargo, and will meet with
quick despatch.
For Freight, apply to
BOURJAU, HUBNER & Co.
Hongkong, May 4, 1869.

FOR SAN FRANCISCO.
The American barque
"PARSEE,"
540 tons Register, Soule, Mas-
ter, having the greater part of
her cargo engaged, will have quick despatch.
For Freight or Passage, apply to
HOSMAN & Co.
Hongkong, April 19, 1869.

FOR SAN FRANCISCO.
The British ship
"JOHN L. DIMMOCK,"
Captain WINGFIELD, will have
quick despatch for the above
port.
For Freight, apply to
RUSSELL & Co.
Hongkong, April 13, 1869.

FOR NEW YORK.
The American barque
"WYOMING,"
with 1000 tons and 1000
for New York and have des-
patch.
For Freight, apply to
AUGUSTINE HEARD & Co.
Hongkong, April 10, 1869.

Notices to Consignees.
P. M. S. S. Co.'s Steamer "GREAT
REPUBLIC" from YOKOHAMA
and SAN FRANCISCO.
CONSIGNERS of cargo by the above
steamer are requested to send in
their bills of lading to the Under-
signed for counter-signature, and to take im-
mediate delivery of their goods.
Cargo impeding the discharge of the ves-
sel will be landed and stored at Consignees'
risk and expense.
GEO. E. LANE,
Agent.
Hongkong, May 10, 1869.

Ocean Queen Steamer, from
GUANGOW.
CONSIGNERS of cargo by the above
steamer are requested to send in
their bills of lading to the Under-
signed for counter-signature, and to take im-
mediate delivery of their goods.
Cargo impeding the discharge of the ves-
sel will be landed and stored at Consignees'
risk and expense.
ARNOLD, KARRER & Co.,
Agents.
Hongkong, May 10, 1869.

NOTICE.
CONSIGNERS of cargo by Company's
Steamship "Imperial" are request-
ed to send in their bills of lading, for
counter-signature, and to take delivery of
their goods before the 1st of May, or they
will be landed and stored at their risk and
expense.
C. BERTAND,
Principal Agent.
Hongkong, April 20, 1869.

NOTICE.
The following cases have been landed
and stored at the risk and expense of
the Consignees, who are requested to take
immediate delivery.
Ex "Cambridge," 2d February, 1869.
GFC 18985 1 case Chemicals.
"S.S. 222" 500 March, 1869.
"S.S. 222" 2 cases (contents unknown).
"S.S. 222" 1 case (contents unknown).
"S.S. 222" 1 case Hardware.
"S.S. 222" 2 cases Clockwork.
"S.S. 222" 2 cases Clockwork.
C. BERTAND,
Principal Agent.
Hongkong, 1869.

Noices of Firms.
THE Business of KINNEAR & Co., Pro-
prietors of the "CHINA MAIL" and
after this date under the name and firm of
KINNEAR, LARKER & Co.
the partners therein being, Mr. WILLIAM
BALFOUR KINNEAR, and Mr. THOMAS LAR-
KER.
WILLIAM BALFOUR KINNEAR,
Proprietor, May 1, 1869.

NOTICE.
I HAVE established myself at Kobe, and
as a Commission Merchant and
General Agent.
HENRY LUCAS.
Hongkong, April 16, 1869.

NOTICE.
In connection with Messrs R. DUNN &
Sons, of Bombay, and Messrs
FRANKE HORMUSJEE & Co., of Shanghai,
we have this day commenced business at
this place as Merchants and General Com-
mission Agents.
Our firm consists of Mr. ROSTOM DUNN,
Messrs R. DUNN & Sons, of Bombay, and
Mr. FRANK HORMUSJEE, of Shanghai, who
are authorized to sign it.
FRANKE HORMUSJEE & Co.
Hollywood Road, No. 7.
Hongkong, 20th April, 1869.

**MR. JOHN FAIRBAIN and Mr. JOHN
SAMUEL COX, will sign our firm per
proposition from this date.**
LANE, CRAWFORD & Co.
Hongkong, April 15, 1869.

NOTICE.
MR. JOHN GERARD, will act as our At-
torney in China from this date.
FRED. M. HANSANT,
GEORGE A. F. MORRIS,
Hongkong, April 20, 1869.

**MR. F. GORNER has this day been ad-
mitted a partner in our firm.**
SANDER & Co.
Hongkong, April 21, 1869.

NOTICE.
WE have this day admitted Mr. BEN-
JAMIN E. GALE, as a partner in our
firm.
FAWCEIT & Co.
Hongkong, April 1, 1869.

Notices of Firms.
NOTICE.
I HAVE this day established myself as a
Public Accountant, Auditor, and
Justice and General Commission Agent.
O. LANGDON DAVIS.
Hongkong, July 1, 1869.

NOTICE.
THE Interest and Responsibility of Mr
WILLIAM NELSON in our Firm ceased
on the 30th June last.
Mr. THOMAS PIM, Mr. WILLIAM NISBET
OLMSTED and Mr. H. RYMOUR GRANT are
authorized to sign our Firm in Hongkong
and China from this date.
OLYPHANT & Co.
Hongkong, October 8, 1868.

FROM this date Mr. GEORGE E. LANE,
will act as Agent of the Pacific Mail
Steamship Company at this port.
GEO. E. LANE.
Hongkong, March 15, 1869.

HONGKONG HOTEL.
FROM this date the Management of the
Hongkong Hotel is placed in charge
of Mr. GEORGE E. LANE, to whom all com-
munications should be addressed.
YEE WO & Co.
Hongkong Hotel,
April 1, 1869.

NOTICE.
WE have authorized Mr. CLAUD BUDDE
to sign our Firm from this date.
DREYER & Co.
Hongkong, January 1, 1868.

NOTICE.
MR. D. O. CLARK retires from our Firm,
and Mr. J. MURRAY FORBES and
Mr. E. D. BARBOUR are admitted Partners
from this date.
RUSSELL & Co.
China, January 1, 1869.

FOR SALE.
YELLOW METAL 16 to 28 oz. and
Nails.
GIBB, LIVINGSTON & Co.
Hongkong, September 15, 1868.

GREAT REDUCTION.
Closing of Business.
THE Undersigned, who is closing his bu-
siness in May next, begs most re-
spectfully to offer to the public his large
collection of Photographs, at the following
low rates, an opportunity that should not
be lost; patrons wishing to have copies
from their negatives can have them at
greatly reduced rates.
Views in set of 50 each, \$12.50
Views in set of 25 each, \$6.25
Views in set of 10 each, \$2.50
Views in set of 5 each, \$1.25
FLOYD, H.
Hongkong, March 12, 1869.

PER OVERLAND MAIL.
MISS ROSE has just received a choice
assortment of Black and Colored
SILKS, BAREGES, Fancy and Muslin
DRESSES.
RIBBONS, Velvets and Dress TRIM-
MINGS in great variety.
WELLINGTON STREET,
Opposite the Catholic Chapel.
Hongkong, April 9, 1869.

FOR SALE.
YELLOW METAL 16 to 28 oz. Muntz
and Viridian.
JOHN BURD & Co.
Hongkong, April 6, 1867.

NOTICE.
SELLING OFF AT COST PRICE.
ONE MONTH ONLY.
THE Undersigned, beg respectfully to call
the attention of Ship-owners and the
Public in General to the Notice that they
are SELLING OFF the Remainder of their
STOCK
AT
COST PRICE
FOR
ONE MONTH ONLY,
and that they have a large assortment of
Goods, particularly Hope, Canvas, Stoves,
Scales, Packing, Tobacco, Sauces, Cheese
and Sundry other Articles.
THOS. HUNT & Co.
Hongkong, April 17, 1869.

EX FALCON AND ZIB4.
NEW GOODS FOR THE SEASON.
LONG CLOTH SHIRTS with Linen
Fronts, Gauze, Merino and Silk
UNDER-SHIRTS, Linen and Paper OUL-
LARS, White, Brown and Striped Thread
and Cotton SOCKS, NECKTIES and
SCARFS, Cambric HANDKERCHIEFS,
Straw HATS, Blended BELMETS, Sang-
ster's UMBRELLAS, Masala VESTS,
Trower DUCK and DRILL, ALPACA,
French MERINO and FINE MATIAS,
Ladies' and Children's Trimmed and
Untrimmed HATS, White and Fancy Mus-
lin and other DRESSES, Printed French
CAMBRICS, Silk Lisle Thread and Cot-
ton HOSIERY, Silk GLOVES, Trimmed
BODICES, Cambric EDGINGS, RIB-
BONS, LACES, VELVETS, HABER-
DASHERY, &c.
Window CURTAINS, Metallic NETS,
BRETTINGS and COUNTERPANES,
Bath and Toilet TOWELS, Antimacassars
and Toilet COVERS, Damask Table
LINEN, Gauze and other FLANNELS,
Longcloth and Irish LINENS, STATIO-
NERY of all kinds, PERFUMERY,
BRUSHES, SOAPS, SPONGES, Chil-
dren's PERAMBULATORS, &c., &c.
S. W. BAKER & Co.
Hongkong, April 10, 1869.

FOR SALE BY THE UNDERSIGNED.
ENGLISH and Anglo German CON-
CERTINAS, HARMONIUMS,
VIOLINS and VIOLIN STRINGS,
FLUTES, New MUSIO, &c. &c.
Pianofortes tuned and repaired.
C. WAGNER,
Hollywood Road.
Hongkong, March 1, 1869.

FOR SALE.
M. J. THOMSON begs to intimate that
he is now publishing a Series of 40
Views of Hongkong, price \$25.
10 Views from Plates, 14 by 12
20 " " " " 10 by 8
4 Small instantaneous Subjects from
the Ducal Palace.
Hongkong, September 4, 1868.

FOR SALE.
MANILA HARD WOOD.
Consisting of:
BANABAS,
ARANGAS,
And other descriptions.
Apply to
LANDSTEIN & Co.
Hongkong, August 11, 1868.

FOR SALE.
THE desirable PROPERTY on Queen's
Road, lately occupied by Messrs
SMITH KENTNEY & Co.
For further particulars, apply to
SMITH, ARCHER & Co.
Hongkong, September 2, 1867.

TATHAM'S BRANDY in 1 doz. cases.
SHERRY, 3
PORT, 2
CLARET, 1
BIRLEY & Co.
Hongkong, April 8, 1867.

FOR SALE.
THE desirable PROPERTY on Queen's
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Hongkong, September 2, 1867.

FOR SALE.
THE following Properties belonging to
the Estate of DEBY & Co.
At Hankow.—The Property at present
occupied by Messrs EVANS & RAINBOW,
consisting of a Dwelling House, with Ser-
vants' Offices and Stables and three Go-
downs each 150 feet by 60.
The situation of this Property outside
the British concession, its river frontage of
320 feet and extensive Godown accommo-
dation makes it one of the most valuable at
Hankow especially for steam-boat purposes.
At Kiangtung.—Four Lots on the British
Concession with a frontage of 232 feet on
the river bank. The buildings consist of a
Dwelling House, with Servants' Offices,
and two Godowns 100 feet by 60 and 105
feet by 66 on the front Lots, and of a Go-
down 155 feet by 66 feet on the back Lot.
For further particulars, apply at the Of-
fice of the Trustees.
No. 7, Pedder's Hill,
or to
H. P. HANSEN,
Shanghai.
Hongkong, April 10, 1869.

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For further particulars, apply to
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Hongkong, September 2, 1867.

New Advertisements.
GENERAL WEEKLY AUCTION.
LANE, CRAWFORD & Co. will sell
by Public Auction in their Sales
Rooms, Queen's Road, on
FRIDAY,
the 14th instant, at Noon,
A quantity of Drapery Goods, consist-
ing of Brown Holland, Silses, Table
Cloths, Muslin and Lace Window Cur-
tains, White Fronting Linen, Bed Tick-
ing, Fancy Skirts, White and Striped
Cotton Socks and Stockings.
Scissors, Eau de Cologne, Pomeranzen
and Boker's Bitters, one case Gold Stone,
Geneva Gin, Old Tom, Port, Sherry and
Brandy, white, black, red and green
Paint.
25 doz. Associated Vineyard Propri-
etors' Brandy, Muntz's Yellow Metal
Rods.
12 doz. superior Bay Rum.
And the usual miscellaneous assort-
ment.
TERMS OF SALE.—Cash before delivery
in Mexican Dollars, weighed at 7.1.7.
All lots with all errors of description
whatever at purchaser's risk on the fall
of the hammer.
Hongkong, May 11, 1869.

**FOR SHANGHAI CHEFOO AND
TIENSIN.**
The steamship
"BERTHA,"
Capt. MOOREY, will leave for the
above ports, on THURSDAY
NEXT, the 13th inst., at 4 p.m.
For Freight or Passage, apply to
DOUGLAS LAPELLE & Co.
Hongkong, May 11, 1869.

**FOR SINGAPORE, PENANG AND
CALCUTTA.**
The British steamer
"ARRATON APCAR,"
Capt. DE SMIDT, will be de-
parted for the above ports,
on THURSDAY, the 20th inst., at 2 p.m.
Despatches will close at 1 p.m.
For Freight or Passage, apply to
GIBB, LIVINGSTON & Co.
Hongkong, May 11, 1869.

FRICKEL & Co.
SHIP-CHANDLERS, SAILMAKERS,
GENERAL STOREKEEPERS,
AND
COMMISSION AGENTS,
Queen's Road, HONGKONG.

ANDREW MILLAR.
HOUSE, SHIP, AND STEAM-BOAT
PLUMBER,
COPPERSMITH & BRASSFOUNDER
No. 1, Queen's Road East
and Nullah Lane.
Hongkong, October 28, 1868.

GEORGE GLASSE.
(FIVE YEARS MANAGER OF)
KINGSFORD & Co., PICCADILLY
LONDON, AND 28, PLACE
VENEDOME, PARIS.
**ENGLISH AND FOREIGN
CHEMIST.**
VICTORIA DISPENSARY,
HONGKONG.
SHIPS' MEDICINE CHESTS
SUPPLIED & REFITTED.
Hongkong, May 1, 1867.

**BOARD AND RESIDENCE at No. 5,
BONHAM ROAD, W. Good Accommo-
dation.**
Apply at
THE VICTORIA DISPENSARY.
Hongkong, January 29, 1869.

NOTICE.
DOCUMENTS Translated, at reasonable
rates, from English, French, Spanish,
Italian, Portuguese or German into Chi-
nese, or from Chinese into English. Ad-
dress
The "China Mail" Office,
2, Wyndham Street, Hongkong.

LATEST SHIPPING.
Cleared.
Princes Albert, for Macao,
Frey Bentos, for Macao.
United Service, for Canton.

POST-OFFICE NOTIFICATIONS.
MAILS will close:
For MANILA, on Thursday, the 13th
instant, at 3 p.m.
For SWATOW, AMOY & FOOCOW, on
Thursday, the 13th instant, at 11 a.m.
For SWATOW, AMOY & FOOCOW, on
Thursday, the 13th instant, at 11 a.m.
For AMOY, on Thursday, the 13th
instant, at 3 p.m.
For SAN FRANCISCO, on Thursday, the 13th
instant, at 3 p.m.
For SYDNEY, on Thursday, the 13th
instant, at 11 a.m.
For MELBOURNE, on Thursday, the 13th
instant, at 11 a.m.
For PORTLAND, on Saturday, the
15th instant, at 11 a.m.
For MELBOURNE & SYDNEY, on Saturday, the
15th instant, at 11 a.m.
For SHAL, CHEFOO & TIENSIN, on Saturday, the
15th instant, at 11 a.m.
For SHAL, CHEFOO & TIENSIN, on Saturday, the
15th instant, at 11 a.m.
For SHAL, CHEFOO & TIENSIN, on Saturday, the
15th instant, at 11 a.m.

QUOTATIONS.
HONGKONG, 11th May, 1869.
OPIUM.—Patna, New, \$615
Old, 615
Benares, New, 600
Old, 600
Malwa, 640 firm
Persian, 580
COTTON.—Bombay, 17 1/2 a 21
CALCUTTA, 17 a 21
SHANGHAI, 17 a 21

Exchange.
Bank, 6 months' sight, 4 1/2
Credits, 6
On Calcutta, 3 days' sight, Rs. 231 a 234
" Bombay, 3 days' sight, Rs. 231 a 234
" Shanghai, 3 days' sight, Bank, Rs. 14
Bar Silver, 17 dwts. B., 6
Sycee, 4.00 a 4.50
Mexicans, 23.20 a 23.25
Gold Bar, 98 touch, 22.90 a 23.10
English Sovereigns, 4.68
Australian Sovereigns, 4.68
Discount, 9 a 11
Gas Company Shares, 41
H. & W. poa Dock, Old, 5 p.c. discount
Do. Do. New, 7 p.c. discount
H. & S. Bank Shares, Old, 85 p.c. discount
Do. Do. New, 104 quoted
Union Dock, 25 p.c. discount

Temperature.
HONGKONG, 11th May, 1869.
(Taken at Messrs Falconer & Co.'s Dispensary,
Queen's Road.)
THERMOMETER—9 a.m., Dry, 85
Do. Wet, 81
Do. 4 p.m., Dry, 85
Do. Wet, 81
Self-registered Maximum, 87
Do. Minimum, 74
BAROMETER—9 a.m., 29.85
Do. 4 p.m., 29.85

THE BALANCE.
The financial statement for the year 1868
minute consideration.
The total receipts
\$1,134,136.19; 18
\$374,702.17; 18
increased steadily
\$750,916.82 in 18
last year—a differ-
ence of \$13,418.37
total excess of re-
ceipts over expendi-
ture amounting to
thirteen thousand
four hundred and
thirteen dollars, 37
cents, in the short
space of time when
the fact is that
cost of Govern-
ment increased during
1868, by \$19,641.54,
and decrease of \$66,825.
for 1868, as com-
pared with 1867.
Confining our-
selves to the ques-
tion of the increase
of the revenue—
The Opium farm
\$10,470, and
\$11,583.30. From
more than one
revenue is derived
above set out that
condition of the
attributable. The
legislation beyond
increased revenue.
We now turn to
sum of \$208,144.88
on account of the
On public works
streets, and bridges
during 1868, \$164,
ther, \$372,588.83
of the remainder of
Crown demands.
local public works
been sufficiently
two thirds of the
The answer is, in
which is employed
all the department
down to the cost
Government office
under the head
means the annual
employed in vari-
goals, postmaster's
&c., and it stands
Total Establishment
But to this are
items which, the
reason are charg-
lishments, in re-
sume account.
Revenue Service
Administration
Hospitals, Police,
Gaols, &c., &c., &c.
Add (as above)
But this is not a
for the blessing
Government of
add—
Pensions, Allot-
Charitable Alms
Miscellaneous (not
(specified) Special
expenses (speci-
fied), &c., &c., &c.
Add (as above)
And you have,
—as the sum
by the inhabi-
the expenses of
before a dollar
purpose. The
account of the
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that it will
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than in 1867, by
yet that there
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was greater than
\$20,000.

THE

NOTIFICATIONS.
The United States Mail Packet "AT REPUBLIC" on WEDNESDAY, the 19th inst., at 2 P.M. Postage on Correspondence this opportunity, which must be paid in advance, are as follows:

San Francisco and the United States.
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PRINTING of every description executed at the "China Mail" Office with accuracy, neatness, punctuality, and at reasonable charges, by
CHARLES A. SAINT.

Notice.—It is particularly requested that all communications relating to the general business of this paper be addressed to the Proprietor and in no case to individuals by name. Much delay and inconvenience in the transaction of business will thereby be avoided.

TO CORRESPONDENTS.
Our columns are open to all who wish to address the public on legitimate grounds, but we do not hold ourselves responsible for the opinions of our correspondents.

All communications addressed to this paper must be accompanied by the name of the writer, not necessarily for publication, but as a guarantee of good faith.

THE CHINA MAIL.

HONGKONG, TUESDAY, MAY 11, 1869.

THE BALANCE SHEET FOR 1868.

The financial statement of this Colony for the year 1868 deserves a little more minute consideration than it has received. The total receipts for the year were \$1,043,881.19, being an increase of \$74,702.17 on 1867. The expenditure increased at nearly the same rate, from \$780,916.82 in 1867 to \$891,311.49 in 1868—a difference of \$200,394.67, and being only \$18,307.50 less than the total excess of receipts for 1868. This is an astounding jump from a condition of bankruptcy in 1866 to an absolute plethora of wealth (the balance on hand on December 31, 1868, being \$142,794.70) in the short space of two years, especially when the fact is borne in mind that the cost of Government in the Colony was increased during last year by the sum of \$19,641.54, and that there was a decrease of \$48,826.12 in the land revenue for 1868, as compared with 1867.

Confining ourselves for the present to the question of revenue, we observe that the increase is mainly due to two items:

Gambling Fees.....	\$207,166.66
Stamps.....	101,786.20
Total.....	\$308,952.86

The Opium farms yielded an increase of \$10,470, and miscellaneous receipts \$11,583.30. From these four items more than one-third of the entire revenue is derived, but it is to the two above set out that the present flourishing condition of the Colony is attributable. There has been no original legislation beyond them to which the increased revenue can be traced.

We now turn to the expenditure. The sum of \$208,144.80 clears off all arrears on account of the military contribution; on public works and buildings, roads, streets, and bridges, there were spent during 1868, \$164,444.03; making together, \$372,588.83. What has become of the remainder of the \$991,000? The Crown demands have been satisfied, local public works are supposed to have been sufficiently provided for, where are two thirds of the revenue of 1868 gone?

The answer is, in payment of the labour which is employed in the Government of the Colony, from His Excellency through all the departments of our petty state, down to the coolie who sweeps out a Government office. The item charged under the head of "Establishments" means the amount paid to persons employed in various offices, the police, posts, postmaster's office, registrar's office, &c., and it stands thus—

Total Establishments.....	\$448,473.53
But to this are to be added certain items which, though for some occult reason are charged "exclusive of establishments," in reality form part of the same account. They are these—	
Revenue Services.....	\$1,695.55
Administration of Justice.....	924.26
Hospitals.....	11,613.51
Police.....	50,022.38
Grants.....	28,115.35
Total.....	\$94,371.05
Add (as above).....	448,473.53
Total.....	\$542,844.58

But this is not all that we have to pay for the blessings we enjoy under the Government of Hongkong. We have to add—

Pensions.....	\$16,303.03
Charitable Allowances.....	350.88
Miscellaneous Services (not specified).....	28,106.89
Special expenses (not specified).....	6,195.68
Total.....	\$50,956.88
Add (as above).....	\$494,801.46

And you have, \$594,801.46 as the sum which has to be provided by the inhabitants for the payment of the expenses of our local Government, before a dollar can be spent on public purposes. The charge (\$59,334.9) on account of the mint will disappear in future statements, but there is no guarantee that it will be saved. We observe that though the revenue of the Registrar General's department was less in 1868 than in 1867, by no less than \$11,119.66, yet that there was an increase in the expenditure of that department for 1868 of \$237.84 over 1867. Of course this may be explainable, but it must be remembered that, as we have said, the whole cost of "establishments" for 1868 was greater than for the former year by \$20,000.

Are we not paying rather too dearly for our Government? Are not our departments too many, and over-manned? The climate is no doubt somewhat trying, but is not the subdivision of labour in our civil service rather too minute? Is an economic combination of offices impossible without a sacrifice of efficiency? Then as to our police. They cost a great deal of money and they are numerous; but there are certain facts that tell against them. The murders of Yancy at night, of Mr. Holworthy on the high road at mid-day, the descent on Sowkewan and murder of an European constable, the disgusting revelations of the inner life of the Sikh constables, and the no less repulsive disclosures of the Chinese Hospital, all combine to show that in respect of its police the Government of Hongkong does not give the public a fair return for the great cost of the force; and the conviction is pretty general that in the event of any critical emergency arising in this Colony such as the police ought to be able to meet, and which it has often been prognosticated will arise, our stout defenders will be the military who figure for so much less in our annual estimates. A feeble protest is being renewed against the military contribution, and it is likely to remain feeble so long as the foreign inhabitants of Hongkong quietly submit to be shorn by their local shearers. Let them endeavour to reduce the inordinate amount they pay for "establishments," and they may convince the home authorities that they are in earnest in their objection to the military contribution. People who are content to pay \$600,000 per annum, as the cost of the civil service of such a Colony as this, simply strain at a gnat in objecting to pay \$90,000 for what is really the most effective and most profitable protection the Colony can have. The Sikhs and the civil servants only spend in the Colony the money they earn here. The money spent by Her Majesty's naval and military forces here is drawn from the Imperial exchequer, so that in the lowest business point of view, an argument for the military contribution may be appreciated.

Again, it is suggested with equal feebleness, in anticipation of His Excellency's future financial policy, that the Stamp Act should be suspended; and the ordinary taxes reduced. We feel assured that the Stamp Act is a permanent thing. It is the fairest mode of taxation that can be adopted here, after houses and lands have paid their due proportion to the revenue. And we feel assured that it will have to be applied over a much larger area if the present heavy expenses of Government are maintained. The gambling revenue is doomed; and His Excellency will have to rely on the Stamp Act or increased house taxation. We do not believe that he would willingly increase the burden that already presses heavily upon the small occupiers of Hongkong, but he may be tempted to do so by the same policy. There are acquiesce in such a policy. There are two things which the residents of Hongkong should demand: (1) that the cost of Government here should be materially reduced below its present figure; and (2) if after that reduction there should still remain a deficit, that it should be made up by an extension of the "elastic" principles of the Stamp Act. We leave the gambling house revenue out of consideration altogether, as we are sure of its fate; but we are at liberty to remark that the balance sheet which we are now criticising affords evidence of the value of the assurance which His Excellency ventured to give the Home Government, that the fees received from the gambling farmers were not intended for purposes of general revenue.

We learn that the French coolie ship *Tamara*, respecting which we copied some particulars from the *Strait Times*, has been found by the Dutch man-of-war *Borneo*. It appears that the Captain, who was left behind when the mate and crew left the vessel, was released immediately afterwards and (so the captured coolies say) passed overboard to try and reach the boats, but sank and was drowned. The vessel was taken to Padang, and some twelve of the coolies have been forwarded to Batavia, the remainder being under guard of the *Borneo*. Here is a tale of the sea for those compiling statistics upon the subject of the coolie trade.

The *Friend of China* gives "reliable" information that Prince Kung has resigned his office as Regent of China, and implies that this arises from the recent quarrel with the French Charge d'Affaires. If the news be correct, we are rather inclined to find a very opposite reason for his conduct. Nothing would be more popular with the Chinese than resistance to the demands of a foreigner, and had the Prince tried to bid for popularity he could scarcely do so more effectively than by opposing the French demands to the last gasp. We incline to believe that he has declared his inability or unwillingness to assume an offensive position which he is able enough to force most result in a new war. Such a declaration would very probably be met by taunts of cowardice, direct or implied, from Tsung-Kwo-fan, now at the Capital, he having committed to writing his belief that the will is wanting to expel the hated foreigner from China. The Prince would thereupon naturally undertake the policy which he recommends; and as that official has long been ambitious of a seat in the Cabinet he would naturally accept the conditions attached to gain it.

This is of course mere supposition, but if the *Friend's* account be correct, we can find no other solution. It is quite certain that foreign pressure would be exerted to unseat the Prince Regent (who is identified with the pro-foreign party) in favour of Tsung-Kwo-fan who is equally identified with the "old war party." Another mail will doubtless bring more intelligence. But meanwhile here is another "rumour" for the pro-foreign party at home to talk over. Reference to Peking with Tsung as Prime Minister will be, we doubt not, an eminently satisfactory proceeding—to those who don't mind being kicked.

It may not perhaps be of much use to again protest against the gross misrepresentation of the home press regarding the recent events in China, but we should feel that we neglected a duty did we fail to reiterate the assertion that the conduct of the Yangchow Missionaries has been grossly misrepresented. We have nothing herein to say about Missionary work or Missionaries generally. The assertions to be rebutted are: that the outrage at Yangchow was caused by acts which arose from the missionary character of the victims; and that other outrages upon missionaries arise from the fact of their being preachers of religion; and not from the mere fact of their being foreigners. Upon both these points we join with the majority of our contemporaries in China in asserting that had the parties in question been of other occupations, the same results would have ensued; that no squabble has ever arisen from the attempts of the missionaries to inculcate a disbelieved in the Chinese Pantheon; and thirdly (we would beg those at home who so glibly write and talk about missionary indignation to note the fact) that the chief opposition hitherto manifested has been against medical missionaries, by whom doctrinal matters are seldom touched upon. The objection to dissection, or in fact operations on the living body, is very strong indeed amongst the Chinese. Call Kwan-Yin a prostitute, and the educated Chinamen will probably reply that she might have belonged to that sisterhood for all he knows or cares, but that she is a powerful protectress all the same. But hint that it is necessary to study any disease which is epidemic or endemic in any given locality it is necessary to examine a dead body and the whole neighbourhood is up in arms.

We do not for a moment suppose that leading English journals—the very constitution of which, with their numerous staffs of leader-writers and editors, effectually destroy that feeling of personal honour and responsibility which attaches to the conductors of Colonial and home local papers—will condescend, upon a subject so uninteresting to the general public to whom they appeal, to admit that their arguments and deductions have been based upon a misconception of the real circumstances attending the recent troubles. But knowing as we do that many of those articles have been based on information original or compiled furnished by our own columns, we have some faint hope that this further remonstrance will do something towards preventing flippant untruth from being given to the British public as serious fact. Let us be misunderstood we again repeat that we have no sympathy with the scheme of the "China Inland Mission." But truth should rule even when unfavourable criticism is deemed necessary. Such has not been the case in the remarks hitherto published at home upon recent events in China.

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appear to be, that the Coroner asked her whether she knew her own name! She attended the deceased for some time for nothing, and out of goodness of heart.

The Coroner said he had heard quite enough about Chinese benevolence lately, and he would be very slow to believe anything further about scores of people who had no time to look after the details of the deceased's removal; the had her living to get, and many things to do. She therefore knew nothing until she was reminded that she might be sent to Gaol. Then her mind partially brightened.

The Coroner remarked that it was a perfect farce this mode of obtaining evidence in the conduct of Inquests. He had been consulting with the Attorney General on the subject, but he appeared to think that, if people refused to give evidence, no force could be exercised to obtain the desired information.

A man who was also in the house, and who was advised to speak the truth and not talk nonsense, said he lived upstairs. He knew deceased had never when he was brought to the house, but he knew nothing more than what was perfectly safe.

One of the coolies who were found dragging the body admitted that the old woman was his mother; but he did not know much about the deceased. Bring of the same village, he came to his mother because he was sick; it was better to save one's life than to get \$1,000.

Coroner: But what about dragging him out? Witness: He came out himself. This, however, being a manifest lie, witness was cautioned accordingly. Witness then admitted that he carried, or helped to carry out deceased in a mat. The intention was to build a shed, where deceased would be much cooler; but he did not know anything about permission being required to build a shed. He meant to go back for the materials with which to build the shed.

The old woman, mother of last witness, said that she called a female doctor for deceased. Deceased was carried out by her crying in order that he might get better and then be brought back. Upwards of ten persons lived on the same floor; the cooking made it too hot, and therefore he was removed.

Dr. Cochran stated the body was somewhat emaciated, was marked by Chinese cautery on the breast and abdomen, and the skin was ruffled on the knees and feet. Deceased died apparently from natural causes; but the dragging along the ground must have accelerated his death.

The Coroner remarked that the case was a very important one, and he would have to consult the Attorney General on the matter. According to what Dr. Cochran had said, viz., that death had been accelerated by the carrying it, was evident that both the coolies were liable to blame; but as, according to English law, only one can be guilty of manslaughter, there was a difficulty which thus presented itself. Of course, such cases of barbarity as the present were never contemplated by the law of England, and there were no Ordinances in this Colony to meet the case. He would, however, lay the matter before the Attorney General; and the subject now having been brought to the notice of the Attorney General, something would no doubt be done; he believed that there was legislation in contemplation even now to meet such cases. He would have charged the Jury to return manslaughter against the two coolies, had it not been for the difficulty stated.

The Inquest was then adjourned until Thursday, at 4 p.m., at the Magistrate's.

IN THE PROBATE COURT OF HONGKONG.
Court Paper for Wednesday, 12th May, at 11 a.m.

In the goods of Chiu Lye Cheong, deceased.—Petition for Probate.

SUMMARY JURISDICTION COURT.
Before Hon. J. P. GORDON.
May 11, 1869.

Jose Goveas and another v. Robert Devine, \$900, an action to recover a sum of money received by defendant while managing the business of the Crown and Anchor Tavern. Plaintiffs are administrators respectively of the estates of Robert Goveas and William Goveas, previous owners of the house and as the books of the firm had been withheld by the defendant so that a settlement could not be arrived at, they were ordered to be placed into Court. Mr. Hazledorn appeared for the plaintiffs.

Insurances

ROB. S. WALKER & Co.
Hongkong, March 4, 1866,

Hongkong, February 1, 1887,

Hongkong, March 6, 1868,

Hongkong, April 7, 1868.

Hongkong, May 20, 1868.

SAINT, TRUMPETER, ST. NO. 2,
Street, Victoria, Hongkong.

Hongkong, Febru

